

EXHIBIT A

Sierra Consulting Group, LLC

Two North Central Ave.Suite 700Phoenix, AZ 85004

602-424-7001

Invoice submitted to:

USA Commercial Mortgage

c/o Rob Charles

Lewis & Roca

3993 Howard Hughes Parkway, 6th

Floor

Las Vegas NV 89109

December 21, 2006

In Reference To:USA Commercial Mortgage

Invoice #10643

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Asset Sales</u>			
11/2/2006	EMB	Follow up potential buyer per request of counsel	0.20 295.00/hr	59.00
11/6/2006	EMB	Read and review counsel's email notes on sale hearing and latest changes to APA.	0.20 295.00/hr	59.00
	EMB	Follow up on third party servicers and fess charged.	0.70 295.00/hr	206.50
11/9/2006	EMB	Read and review order scheduling auction and appoint SPCP as lead bidder.	0.70 295.00/hr	206.50
11/11/2006	EMB	Review letter from potential bidder and IP.	0.20 295.00/hr	59.00
11/13/2006	EMB	Review latest propsoed offer from interested buyer.	0.40 295.00/hr	118.00
11/14/2006	EMB	Read letter from potential bidder on propsoed line of credit. Send to counsel for review and comment.	0.20 295.00/hr	59.00
11/17/2006	EMB	Conversation with potential bidder on operations and infomration / data storage post effective date.	0.50 295.00/hr	147.50
11/28/2006	EMB	Review financial information and other data from potential bidder to be recognized as a qualified bidder.	0.40 295.00/hr	118.00
11/29/2006	EMB	Conversation with Mesirow regarding overbid proceedings and structure.	0.20 295.00/hr	59.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/29/2006	EMB	Conversation with potential bidder regarding servicing rights and follow up with Mesirow.	0.70 295.00/hr	206.50
	DWT	Read current purchase offers and analyzed impact to the unsecured creditors	0.90 250.00/hr	225.00
		SUBTOTAL:	[5.30	1,523.00]
		<u>Depos, trial prep & atten</u>		
11/9/2006	EMB	Attended deposition of JM.	2.80 295.00/hr	826.00
		SUBTOTAL:	[2.80	826.00]
		<u>Financial Analysis & Rvw</u>		
11/1/2006	DWT	Follow up with various issues related to the investment partners loan	0.90 250.00/hr	225.00
	EMB	Meeting with Mesirow to discuss loan collection and default interest issues.	1.60 295.00/hr	472.00
11/2/2006	DN	Correspondence with loan servicing agency (TX)	0.20 250.00/hr	50.00
	DWT	Created an interest receivable calculation for the \$58mm IP loan receivable.	2.90 250.00/hr	725.00
	JG	Research accounting standards related to interest accrual on delinquent loans	1.30 250.00/hr	325.00
11/3/2006	EMB	Repsonded to inquiries from committee member.	0.40 295.00/hr	118.00
	DN	Correspondence with loan servicing agency (NM)	0.20 250.00/hr	50.00
	JG	Read through FASBs related to proper methods of interest accrual and delinquent loans	1.90 250.00/hr	475.00
	EMB	Research FAS on accounting for accrued interest.	0.20 295.00/hr	59.00
	EMB	Review and analysis of September loan file and data.	1.10 295.00/hr	324.50
11/6/2006	EMB	Follow up with issues for committee chairperson.	0.30 295.00/hr	88.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/6/2006	DWT	Prepared a summary of charges by firm by task.	1.00 250.00/hr	250.00
	EMB	Review interest calculation analysis on \$58mm IP note.	0.20 295.00/hr	59.00
	EMB	Follow up on USACM opening cash balance in latest forecast per Debtor.	0.20 295.00/hr	59.00
	EMB	Conversation with Mesiorow to discuss USACM AR from IP and diverted principal issues.	0.60 295.00/hr	177.00
	DWT	Continued to prepare analysis of interest receivable calculation for the \$58mm IP loan receivable.	2.40 250.00/hr	600.00
11/7/2006	EMB	Follow up on committee member request	0.30 295.00/hr	88.50
	EMB	Research collections to date data for committee chairman..	0.20 295.00/hr	59.00
	DWT	Prepared summary of billing for some of the professionals	2.10 250.00/hr	525.00
11/8/2006	EMB	Review summary of Debtor's professional fees to date and modified per request of counsel.	1.60 295.00/hr	472.00
11/9/2006	EMB	Update fee analysis with additional invoices as received from counsel.	0.50 295.00/hr	147.50
	DWT	Reviewed previous analysis that estimated a runoff scenario for the remaining estate during a wind down and made minor revisions.	1.10 250.00/hr	275.00
	EMB	Review various IP related documents in preparation of JM deposition.	1.10 295.00/hr	324.50
	EMB	Reviewed and replied to various emails regarding plan and DS.	0.30 295.00/hr	88.50
	EMB	Review SM response to fee application and noted issues to be include in fee summary.	0.30 295.00/hr	88.50
11/10/2006	EMB	Updated fee summary analysis with additional invoices per request of counsel.	0.50 295.00/hr	147.50
	EMB	Answered questions regarding proof of claims from two creditors.	0.40 295.00/hr	118.00
	EMB	Follow up on Meadow Creek payoff.	0.30 295.00/hr	88.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/10/2006	DWT	Reviewed open items from request list, follow up with Mesirow and accumulated new follow up list	1.20 250.00/hr	300.00
11/13/2006	EMB	Research and updates USACM fee and interest schedule per request of committee chair.	0.50 295.00/hr	147.50
	EMB	Analyze latest summary of accrued and unpaid pre paid interest per Mesirow.	0.40 295.00/hr	118.00
	EMB	Researched additional fee application information per request of counsel to prepar objections.	1.30 295.00/hr	383.50
	EMB	Conversation with committee member about plan and disclosure statement issues.	0.60 295.00/hr	177.00
	DN	Phone call with loan servicing agency (TX)	0.30 250.00/hr	75.00
11/14/2006	EMB	Responded to various questions from committee chairperson.	0.30 295.00/hr	88.50
	DWT	Reviewed docket to save most recent filings related to creditor committee and prepared summary schedule.	1.30 250.00/hr	325.00
	DWT	Prepared summary of runoff scenario template for the forecast of organizational expenses necessary to administer liquidating estate	0.90 250.00/hr	225.00
11/15/2006	DWT	Updated the loan summary file in preparation for release of recent moth data	1.40 250.00/hr	350.00
	DWT	Prepared summary of runoff scenario template for the forecast of organizational expenses necessary to administer liquidating estate	0.80 250.00/hr	200.00
	EMB	Research how creditor was scheduled per request of counsel.	0.30 295.00/hr	88.50
	EMB	Analysis of Susan Smith's latest analysis of pre-petition service fees and follow up on issues.	0.90 295.00/hr	265.50
11/16/2006	EMB	Researched information on scheduled assets for committee chairperson.	0.30 295.00/hr	88.50
	DWT	Reviewed docket for items related to USACM	1.10 250.00/hr	275.00
	EMB	Research Lerin Hills loan issues, drafted memo and sent to counsel for review.	0.80 295.00/hr	236.00
11/17/2006	EMB	Analysis of latest weekly cash collection reports from Mesirow and responded to committee chairperson's question on collections.	0.60 295.00/hr	177.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/17/2006	EMB	Conversation with FTI to discuss Epic Resort issues per request of counsel.	0.40 295.00/hr	118.00
	DN	Review cash flow actuals provided by Mesirow, populate report templates	1.60 250.00/hr	400.00
	DN	Correspondence with loan servicing agency (NM)	0.20 250.00/hr	50.00
	DN	Correspondence with loan servicing agency (TX)	0.20 250.00/hr	50.00
	DN	Request strategy, direction re potential use of loan servicing agencies from Mesirow	0.40 250.00/hr	100.00
11/20/2006	EMB	Analysis of Oct. 31 master loan file and noted payments, accrued fees and other assets.	1.20 295.00/hr	354.00
	DWT	Updated master loan file with monthly collection data	2.50 250.00/hr	625.00
	EMB	Read and comment on USACM draft complaint against insiders.	0.70 295.00/hr	206.50
	EMB	Follow up with Mesirow on recent loan collections and discussed actual vs. projected collections.	0.60 295.00/hr	177.00
11/21/2006	EMB	Follow up on sepecific questions from committee member on plan and related USACM issues.	0.30 295.00/hr	88.50
	DWT	Updated loan performance summary.	1.20 250.00/hr	300.00
	DWT	Updated various loan summary analyese with current cash collections.	1.60 250.00/hr	400.00
	EMB	Conversation with committee member and answered questions to plan and balloting.	0.30 295.00/hr	88.50
	EMB	Read loan payoff letter / agreement on certain loans and compared to accrued fees and interest per Mesirow.	0.80 295.00/hr	236.00
	DN	Request missing cash flow actuals from Mesirow	0.20 250.00/hr	50.00
11/22/2006	DN	Relay status, direction of interim mgmt team to loan servicing agencies	0.20 250.00/hr	50.00
	EMB	Follow up with counsel and FTI on current claims field with USACM to date and noted issues with schedule received.	0.50 295.00/hr	147.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/22/2006	EMB	Follow up on request from committee member regarding sale procedures.	0.20 295.00/hr	59.00
	EMB	Respond to counsel on debtor's comments on Halesy Canyon settlement issues and disclosure to USACM committee.	0.30 295.00/hr	88.50
	EMB	Conversation with Mark Olson regarding Halsey Canyon and settlement.	0.30 295.00/hr	88.50
11/27/2006	DWT	Updated loan performance summary with current information from loan monitoring report.	1.80 250.00/hr	450.00
	DN	Repeat request for Sept 06 cash flow actuals to Mesirow	0.20 250.00/hr	50.00
11/28/2006	EMB	Conversation with committee member to discuss loan collection issues.	0.20 295.00/hr	59.00
	EMB	Conversation with Mesirow to discuss transition issues between debtor and trust.	0.60 295.00/hr	177.00
	EMB	Read minutes of today's court hearing.	0.20 295.00/hr	59.00
11/29/2006	EMB	Analysis and review of Oct Committee Report as recived from Mesirow for distribution to be made to lenders.	0.70 295.00/hr	206.50
	EMB	Conversation with Tom Allison and other Mesirow people to disucss upcoming loan collections and overbid issues.	1.20 295.00/hr	354.00
	EMB	Conversation with committee chair to discuss loan payoff suggestions and trustee issues.	1.00 295.00/hr	295.00
	EMB	Conversation with counsel to disucss loan payoff proposals and suggested course of action,	0.60 295.00/hr	177.00
	EMB	Review of Memo of Agreement between HFA and USACM per Mesirow	0.20 295.00/hr	59.00
	EMB	Updated fee sumamry schedule with Oct fee applications as recieved from counsel.	1.10 295.00/hr	324.50
	EMB	Analysis of Colt, Marquis and Placard payoff calculation per Mesirow.	0.30 295.00/hr	88.50
	EMB	Request cash balance information from Mesirow per committee chairman's request.	0.20 295.00/hr	59.00
11/30/2006	EMB	Preapred memo to counsel on three loans to be paid off in near future and discussed potential issues.	1.20 295.00/hr	354.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/30/2006	DWT	Made revisions to various loan collection summary analyses	1.00 250.00/hr	250.00
	EMB	Prepared memo and outline on settlement ideas for conference set with DTDF.	2.40 295.00/hr	708.00
	EMB	Responded to request from committee member for Oct loan information.	0.20 295.00/hr	59.00
	EMB	Modified total professional fee summary and send to counsel and committee chairman for review.	0.30 295.00/hr	88.50
	EMB	Conversation with counsel to discuss DTDF issues and settlement offer.	0.30 295.00/hr	88.50
		SUBTOTAL:	[64.50	17,583.00]
		<u>General Case Strategy</u>		
11/10/2006	EMB	Participated on USACM committee call	2.40 295.00/hr	708.00
	EMB	Review agenda for committee call and prepared information to be discussed.	0.20 295.00/hr	59.00
11/14/2006	EMB	Participated on UCC conference call to discuss current issues.	1.40 295.00/hr	413.00
11/16/2006	EMB	Read UST objection to Sierra's third monthly fee statement and responded to counsel.	0.20 295.00/hr	59.00
11/22/2006	EMB	Review agenda and exhibits for committee conference call and made notes on discussion issues.	0.30 295.00/hr	88.50
	EMB	Participated on committee conference call.	2.80 295.00/hr	826.00
		SUBTOTAL:	[7.30	2,153.50]
		<u>Misc Motions & Responses</u>		
11/21/2006	EMB	Review amended complaint against Standard Properties.	0.40 295.00/hr	118.00
	EMB	Review and comment on the Gateway Stone answer and complaint per counsel request.	0.20 295.00/hr	59.00
11/29/2006	EMB	Review 2004 request for S. Reale.	0.10 295.00/hr	29.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/29/2006	EMB Read e mails from consel on JM 2004 examinations.	0.30 295.00/hr	88.50
11/30/2006	EMB Review draft complaint against insiders.	0.60 295.00/hr	177.00
SUBTOTAL:		[1.60	472.00]
<u>Mo Operating Reports</u>			
11/21/2006	DWT Analysis of current operating reports.	1.80 250.00/hr	450.00
11/27/2006	DWT Finalized updated on current monthly operating report and analyzed month to month activity	2.10 250.00/hr	525.00
SUBTOTAL:		[3.90	975.00]
<u>Plan & Disclosure Stmt</u>			
11/1/2006	EMB Research various issues in the proposed joint term sheet per request of counsel.	0.80 295.00/hr	236.00
	EMB Call with FTI to discuss plan issues.	0.20 295.00/hr	59.00
	EMB Participate on call with GUC Committee to discuss plan issues.	3.10 295.00/hr	914.50
11/2/2006	EMB Create cash flow analysis of recoveries to various parties in the USACM estate and discussed with FTI.	0.60 295.00/hr	177.00
	EMB Conference call with DTDF advisors to discuss plan issues.	1.50 295.00/hr	442.50
11/3/2006	EMB Review latest version of proposed joint plan term sheet.	1.30 295.00/hr	383.50
	EMB Review proposed plan settlement as propsoed by DTDF and repsonded to counsel on issues.	0.70 295.00/hr	206.50
11/5/2006	EMB Read and review latest versions of plan and proposed term sheet.	1.10 295.00/hr	324.50
	EMB Conference call with Debtor and other committees to discuss plan and realted issues.	2.30 295.00/hr	678.50
11/6/2006	EMB Review and comment on proposed balloting proceeedures.	0.30 295.00/hr	88.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/6/2006	EMB	Participated on conference call with Debtor and other committees to finalize plan issues	2.90 295.00/hr	855.50
	EMB	Read numerous e mails from debtor and counsel regarding plan changes and suggestions.	0.70 295.00/hr	206.50
	EMB	Participated in part of disclosure statement call with debtors and other committees.	0.40 295.00/hr	118.00
	EMB	Conversation with Mesiorw to discuss intercompany claim issues.	0.40 295.00/hr	118.00
11/7/2006	EMB	Follow up on questions and issues from counsel to be include in disclosure statement.	0.30 295.00/hr	88.50
	EMB	Participate on conferene call to discuss disclosure statement	1.70 295.00/hr	501.50
	EMB	Read and comment on latest version of disclosure statement.	1.40 295.00/hr	413.00
11/8/2006	EMB	Conversation with counsel to discuss setting up trust and trustee issues.	0.40 295.00/hr	118.00
	EMB	Read and comment on the various versions of the notice of filing disclosure statement summary.	0.50 295.00/hr	147.50
	EMB	Follow up with counsel on issues regarding setting up the trust for USACM creditors per the plan.	0.60 295.00/hr	177.00
11/9/2006	EMB	Follow up conversation with counsel and DTDF to discuss plan settlement issues.	0.50 295.00/hr	147.50
	EMB	Reviewed and replied to various emails regarding plan and DS.	0.60 295.00/hr	177.00
11/10/2006	EMB	Drafted recovery analysis for committee chairperson per plan proposal.	1.10 295.00/hr	324.50
	EMB	Participate on all hands call to discuss Realty Advisor and Plan issues.	0.70 295.00/hr	206.50
	EMB	Read and comment on plan language regarding post petition loan assignment.	1.10 295.00/hr	324.50
	EMB	Review e mails with debtor to discuss plan language on pre paid interest and commented on edits.	0.50 295.00/hr	147.50
11/11/2006	EMB	Conference call with Debtor regarding plan language.	0.60 295.00/hr	177.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/11/2006	EMB	Conversations with Susan Smith, direct lender counsel and Rob Charles regarding plan language on accrued service fees.	1.40 295.00/hr	413.00
11/12/2006	EMB	Analysis of Susan Smith accrued service fees and drafted follow up questions.	1.10 295.00/hr	324.50
	EMB	Follow up with counsel on plan language and respond to various questions.	0.80 295.00/hr	236.00
11/13/2006	EMB	Respond to debtor's request for input on liquidation analysis assumptions.	0.40 295.00/hr	118.00
	EMB	Listen to court hearing on disclosure statement	1.30 295.00/hr	383.50
11/14/2006	EMB	Review voting from USACM GUCC on letter to be included in Plan.	0.20 295.00/hr	59.00
	EMB	Review latest proposed ballot and instructions and gave comments.	0.30 295.00/hr	88.50
	EMB	Read e mails regarding the latest changes to the Plan and DS.	0.70 295.00/hr	206.50
	EMB	Read and comment on letter from USACM UCC in support of Plan.	0.20 295.00/hr	59.00
	EMB	Drafted issues to be considered for the USACM UCC trust and sent to counsel.	0.80 295.00/hr	236.00
	EMB	Work with counsel on language and response to Hypothetical lender scenario.	0.20 295.00/hr	59.00
	EMB	Repsond to additional issues involving funds in the operating accounts as of the petition date.	0.40 295.00/hr	118.00
11/15/2006	EMB	Follow up with counsel on potential trustee candidates.	0.60 295.00/hr	177.00
11/16/2006	EMB	Communicate with counsel on potential trustee candidates.	0.30 295.00/hr	88.50
	EMB	Analysis and review of the debtor's final liquidation analysis and noted recovery percentages and issues.	0.50 295.00/hr	147.50
11/20/2006	EMB	Participated on call with potential trustee candidates.	1.00 295.00/hr	295.00
	EMB	Read and comment on USACM overview for the benefit of potential trustee candidates.	0.40 295.00/hr	118.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
11/20/2006	EMB	Read and review various resumes of potential trustee candidates.	0.60 295.00/hr	177.00
11/21/2006	EMB	Read and comment on memo from direct lender and responded to counsel.	0.70 295.00/hr	206.50
	EMB	Participated on conference call to discuss memo from direct lender.	0.90 295.00/hr	265.50
11/22/2006	EMB	Review and respond to drafts of response to plan solicitation memo to creditors.	0.40 295.00/hr	118.00
	EMB	Read and comment to counsel on Debtor's application for approval for additional solicitation information	0.60 295.00/hr	177.00
	EMB	Read proposed stipulation on overbid allocation agreement and gave comments to counsel.	0.30 295.00/hr	88.50
	EMB	Drafted questions to be asked to potential trustee candidates per request of committee.	0.50 295.00/hr	147.50
11/24/2006	EMB	Participated in follow up meeting with counsel and committee to discuss potential trustee candidates.	2.50 295.00/hr	737.50
11/27/2006	EMB	Read and make comments on proposed trust agreement	0.80 295.00/hr	236.00
	EMB	Prepare for and attend interviews of potential trustee candidates.	6.50 295.00/hr	1,917.50
	EMB	Follow up conversations with trustee candidates and answered questions.	0.50 295.00/hr	147.50
11/28/2006	EMB	Conversations with potential trustee candidates and answered additional questions	0.30 295.00/hr	88.50
	EMB	Read and make comments to follow up e mail to potential trustee candidates.	0.40 295.00/hr	118.00
	EMB	Drafted e mail to committee and counsel regarding trustee candidate appointment.	0.50 295.00/hr	147.50
	EMB	Conversation with potential bidder regarding asset issues.	0.60 295.00/hr	177.00
11/29/2006	EMB	Conversation with Trustee candidate to discuss work sharing issues,	0.70 295.00/hr	206.50
	EMB	Conversation with committee member to discuss trustee issues.	0.30 295.00/hr	88.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
11/29/2006	EMB Read order for settlement conference and responded to counsel.	0.20 295.00/hr	59.00
	EMB Finished reading and making changes to proposed trust agreement	0.40 295.00/hr	118.00
	EMB Respond to e mails on loan servicing language to be included	0.20 295.00/hr	59.00
	EMB Read and respond to follow up e mails to trustee candidates.	0.30 295.00/hr	88.50
	EMB Sent comments to counsel on proposed trust agreement.	0.40 295.00/hr	118.00
11/30/2006	EMB Conversation with potnetial trustee candidate and follow up with counsel.	0.90 295.00/hr	265.50
	EMB Follow up with potential trustee candidate on fees and expense issues.	0.40 295.00/hr	118.00
	SUBTOTAL:	[56.80	16,756.00]
	For professional services rendered	142.20	\$40,288.50
	Additional Charges :		
	<u>Rental Car</u>		
11/28/2006	Rental Car Fees		62.32
	SUBTOTAL:	[62.32]
	Total costs		\$62.32
	Total amount of this bill		\$40,350.82
11/21/2006	Payment - thank you. Check No. 1470		(\$16,832.25)
	Total payments and adjustments		(\$16,832.25)
	Balance due		\$23,518.57

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Name	Professional Summary	Hours	Rate	Amount
Doug Noblitt		3.70	250.00	\$925.00
EDWARD "TED" M. BURR		105.30	295.00	\$31,063.50
Dave Tiffany		30.00	250.00	\$7,500.00
Josephine Giordano		3.20	250.00	\$800.00

Invoices 30 days past due are subject to a 1.5% late payment fee.